the principal campaign committees of all candidates in such election of the reporting dates. The Commission shall not require such committees to file more than one pre-election report for each election and one post-election report for the election which fills the vacancy.

- (2) Reports required to be filed under 11 CFR 104.5(a) or (c) may be waived by the Commission for committees filing special election reports if a report under 11 CFR 104.5(a) or (c) is due within 10 days of the date a special election report is due. The Commission shall notify all appropriate committees of reports so waived.
- (i) Committees should retain proof of mailing or other means of transmittal of the reports to the Commission.
- (j) 24-hour statements of electioneering communications. Every person who has made a disbursement or who has executed a contract to make a disbursement for the direct costs of producing or airing electioneering communications as defined in 11 CFR 100.29 aggregating in excess of \$10,000 during any calendar year shall file a statement with the Commission by 11:59 p.m. Eastern Standard/Daylight Time on the day following the disclosure date. The statement shall be filed under penalty of perjury and in accordance with 11 CFR 104.20.

[45 FR 15108, Mar. 7, 1980, as amended at 61 FR 3549, Feb. 1, 1996; 65 FR 31794, May 19, 2000; 65 FR 38423, June 21, 2000; 67 FR 12839, Mar. 20, 2002; 68 FR 418, Jan. 3, 2003; 68 FR 47414, Aug. 8, 2003; 69 FR 68238, Nov. 24, 2004; 70 FR 13091, Mar. 18, 2005]

## § 104.6 Form and content of internal communications reports (2 U.S.C. 431(9)(B)(iii)).

(a) Form. Every membership organization or corporation which makes disbursements for communications pursuant to 11 CFR 100.134(a) and 114.3 shall report to the Commission on FEC Form 7 such costs which are directly attributable to any communication expressly advocating the election or defeat of a clearly identified candidate (other than a communication primarily devoted to subjects other than the election or defeat of a clearly identified candidate), if such costs exceed \$2,000 for any election.

- (1) For the purposes of 11 CFR 104.6(a), election means two separate processes in a calendar year, to each of which the \$2,000 threshold described above applies separately. The first process is comprised of all primary elections for federal office, wherever and whenever held; the second process is comprised of all general elections for federal office, wherever and whenever held.
- (2) The term election shall also include each special election held to fill a vacancy in a Federal office (11 CFR 100.2(f)) or each runoff election (11 CFR 100.2(d)).
- (b) Filing dates. Organizations required to report under 11 CFR 104.6(a) shall file such reports during a calendar year in which a regularly scheduled general election is held. Such reports shall be filed quarterly in accordance with 11 CFR 104.5(a)(1)(iii) and, with respect to any general election, in accordance with 11 CFR 104.5(a)(1)(i). The organization shall be required to file reports beginning with the first reporting period during which the aggregate cost for such communications exceeds \$2,000 per election as defined in 11 CFR 104.6(a)(1), and for each quarter thereafter in which the organization makes additional disbursements in connection with the same election.
- (c) Each report filed under 11 CFR 104.6 shall include, for each communication:
- (1) The type of communication (such as direct mail, telephone or telegram);
  - (2) The date(s) of the communication;
- (3) The name of the candidate, the office sought (and the district and state of the office, if applicable), and whether the communication was for the primary or general election;
- (4) Whether the communication was in support of or in opposition to, a particular candidate; and
  - (5) The cost of the communication.

[45 FR 15108, Mar. 7, 1980, as amended at 67 FR 78680, Dec. 26, 2002]

## § 104.7 Best efforts (2 U.S.C. 432(i)).

(a) When the treasurer of a political committee shows that best efforts have been used to obtain, maintain and submit the information required by the Act for the political committee, any